

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

IN RE:) Chapter 11
)
W.R. GRACE & CO, *et al.*,) Case No. 01-01139
)
Debtors.) **Objections due by: August 10, 2007**
) **Hearing Date: August 29, 2007 at 2:00 p.m.**
) **(in Pittsburgh, PA)**

NOTICE OF MOTION

TO: PARTIES REQUIRED TO RECEIVE NOTICE PURSUANT TO DELAWARE
BANKRUPTCY RULE L.R. 2002-1.

Iowa Department of Revenue has filed a Motion for Leave to File a Late Claim, which seeks the following relief: Permission to file a proof of claim for 1986 Iowa income taxes.

Any objections or responses to the attached Motion must be filed on or before August 10, 2007.

At the same time, you must also serve a copy of the response upon movant's attorney:

JOHN WATERS
Iowa Department of Revenue
Collections Section
P.O. Box 10457
Des Moines, Iowa 50306
(515) 281-6427; Fax: (515) 281-0763

A HEARING, IF NECESSARY, ON THE MOTION WILL BE HELD BEFORE THE
HONORABLE JUDITH K. FITZGERALD AT THE UNITED STATES BANKRUPTCY
COURT, 5414 U.S. STEEL BUILDING, 600 GRANT STREET, PITTSBURGH,
PENNSYLVANIA 15219 **ON AUGUST 29, 2007, AT 2:00 P.M. EASTERN TIME.**

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT
MAY GRANT THE RELIEF DEMANDED BY THE MOTION WITHOUT FURTHER
NOTICE OR HEARING.

By: /S/ John Waters – Monday, July 23, 2007
John Waters, Iowa Bar No. 5885

7/23/07
Date